

FIELD CALCULATION EXPLANATION

- A** Total fund balances from prior year AFR. Other column includes funds 310, 320, 350, 360, and 400.
- B** If district does not have fund 400 (debt service) in MUNIS, then they will need to add debt service fund balance from their audit to the column for other governmental funds.
- C** Should agree to fund balances from prior year audit report.
- D** If the technology fund (fund 350) is closed to project 162X during current year, then technology fund balance (fund 350) will be deducted from the column for other governmental funds and added to the column for special revenue.
- E** If district that had any proprietary funds on the prior year audit that now reside in the general fund, then they will add the fund balances for those funds to the general fund column and deduct the fund balance from the non-major proprietary fund column.
- F** Reflects fund balances - beginning to use on the governmental fund statement of revenues, expenditures, and changes in fund balances.
- G** Add in capital assets net of depreciation for beginning of year from the capital asset note disclosure.
- H** Deduct total long term liabilities for the beginning of year from the debt note disclosure.
- I** Deduct accumulated sick leave as of June 30, 2002.
- J** Deduct accrued interest payable at June 30, 2002.
- K** Reflects net assets - beginning balance to use on the district wide statement of activities.
- L** Total fund balances from prior year AFR.
- M** If district that had any proprietary funds on the prior year audit that now reside in the general fund, then they will add the fund balances for those funds to the general fund column and deduct the fund balance from the non-major proprietary fund column.
- N** If district failed to report any capital assets on the prior year AFR, then this figure would come directly from the capital asset note disclosure for capital assets net of depreciation beginning of year. If districts reported capital assets on the prior year AFR, the this figure would be the difference between the capital asset note disclosure for capital assets net of depreciation for beginning of year and the amount of capital assets reported in the prior year.
- O** Reflects net assets - beginning balance to use on the proprietary fund statement of revenues, expenses, and changes in net assets and to use on the district-wide statement of activities.
- P** Column includes capital outlay fund (310), building fund (320), technology fund (350) if still active, construction fund (360) and debt service fund (400).